

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY**

MERRILL LYNCH BUSINESS FINANCIAL  
SERVICES INC.,

Plaintiff,

-against-

ARTHUR KUPPERMAN; E. ROSS BROWNE;  
PAULETTE KRELMAN; PGB  
INTERNATIONAL, LLC; and J.P. MORGAN  
CHASE BANK, NATIONAL ASSOCIATION,

Defendants.

Case No. 06-Civ-4802 (DMC)

**SUPPLEMENTAL  
DECLARATION**

**MICHAEL J. GOETTIG**, an attorney duly admitted to practice law in the District of New Jersey, declares upon penalty of perjury that the following statements are true:

1. I am associated with the law firm of Vedder Price, P.C., which represents the plaintiff Merrill Lynch Business Financial Services Inc. ("MLBFS") in the above-captioned action. The facts stated herein are based on my personal knowledge gained through representation of MLBFS and my review of files in this matter.

2. I make this declaration in support of MLBFS's Motion for Summary Judgment as to the defendant JPMorgan Chase Bank, N.A. ("Chase").

3. On December 3, 2002, MLBFS filed a UCC Financing Statement, attached hereto as Exhibit A, recording MLBFS's lien over all PITTRA assets.

4. I have reviewed the audio transcript of the meeting of PITTRA creditors held pursuant to 11 U.S.C. 341 on March 3, 2006, attached as Exhibit O to my declaration dated

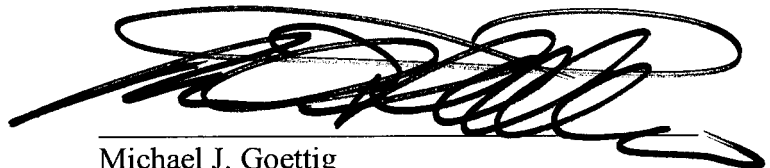
September 30, 2009 (the "341 Transcript"). At the 26:00 time marker, Arthur Kupperman ("Kupperman") testified that PITTRA and PGB were both in the business of importing and exporting industrial food ingredients. At the 32:00 time marker, Kupperman admitted that PGB's product line included every product line that PITTRA had.

5. Kupperman described Paulette Krelman as his "significant other." As of March 2006, they had been living together for approximately ten years. Kupperman makes these admissions against interest at approximately the 34:40 time marker of the 341 Transcript.

6. Attached as Exhibit B hereto are reports reflecting the activity for the months of July and August 2003 on the account that PITTRA maintained with PNC Bank.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: New York, New York.  
October 7, 2009

A handwritten signature in black ink, appearing to read "Michael J. Goettig", written over a horizontal line.

Michael J. Goettig  
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